

MADERA COUNTY

SUPERVISING AUDITOR - APPRAISER

DEFINITION

Under general direction, to supervise, assign, coordinate, review, and participate in the work of staff responsible for providing Auditor - Appraiser functions; to perform the most difficult and complex technical appraisals of businesses, personal property, fixtures, and farm equipment for ad valorem tax purposes; to make field investigations, studies, and appraisals; to explain appraisal methods, laws, and procedures to the public; to defend challenged appraisals before the Board of Equalization, when necessary; and to do related work as required.

SUPERVISION EXERCISED

Exercises direct supervision over professional, technical and clerical staff.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Supervises, assigns, coordinates, reviews, and participates in the work of staff responsible for providing auditor - appraiser functions; provides supervision and training to assigned staff; assigns and evaluates staff work; ensures adherence to appropriate policies and procedures; provides assistance with and performs the most difficult and complex technical appraisal work in determining the value of business, personal property, fixtures, and farm equipment for tax assessment purposes; examines and audits accounting records, financial records, tax returns and other business records in connection with the appraisal of equipment and business property; analyzes information and determines the proper valuation of business property; adjusts the original cost of personal property and fixtures to reflect changes in price levels and depreciation; analyzes fixed asset accounts to evaluate the appropriateness of depreciation for valuation purposes; may collect cost and value data for the preparation of appraisal guides; analyzes and evaluates personal property such as boats and aircraft for tax assessments; gathers and analyzes information regarding farm equipment values; analyzes information, prepares data, and defends challenged appraisals before the Board of Equalization and in court as necessary; assists with preparing and reviewing equipment valuation for the annual assessment rolls; records factual information and comments on appraisal forms; explains assessment procedures, value determinations, methods, and laws to the public; interprets laws, court decisions, State Board of Equalization rulings for their impact on property assessments; assists in developing data processing programs; develops market valuation guidelines and tables; coordinates the processing and distribution of property statements; oversees and participates in the preparation, completion, and maintenance of a variety of records and reports; prepares reports and necessary correspondence.

OTHER JOB RELATED DUTIES

Performs related duties and responsibilities as assigned.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Operations, functions, services, and activities of the County Assessor's Office.
Principles of supervision, training, and performance evaluation.
Accounting and auditing principles and procedures.
Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment.
Types of depreciation and their application in determining the value of personal property, businesses, and farm equipment.
Pertinent Federal, State, and local laws, codes, and regulations affecting the appraisal of personal property, fixtures owned by businesses and farms including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code, and Assessor's Handbook.

Skill to:

Operate modern office equipment including computer equipment.
Operate a motor vehicle safely.

Ability to:

Supervise, assign, coordinate, and review the work of an assigned group of Auditor - Appraisers.
Supervise, train, and evaluate assigned staff.
Apply general accounting and auditing principles and procedures in determining valuations of business property, personal property, fixtures, and farm equipment.
Properly audit business financial records, accounting statements, and tax returns.
Analyze personal property and fixtures information for valuation purposes.
Assemble and analyze statistical and narrative information
Apply depreciation methods to appraisal data.
Prepare and review analytical reports.
Assist with the establishment of the County Assessor's Office procedures and standards.
Interpret, apply, and explain the policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions.
Make mathematical calculations quickly and accurately.
Communicate clearly and concisely, both orally and in writing.
Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Madera County
Supervising Auditor - Appraiser (Continued)

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

Three years of experience in performing business, personal property, and farm equipment appraisal and value determinations including one year in a class comparable to that of an Auditor - Appraiser III with the Madera County Assessor's Office.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, appraising, engineering, business administration, real estate, or a related field.

License or Certificate:

Possession of, and ability to maintain, a valid certificate as an Appraiser issued by the State Board of Equalization. Possession of a recognized advanced level certificate is required.
Possession of, or ability to obtain, an appropriate, valid driver's license.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to sit, stand, walk, kneel, crouch, stoop, squat, crawl, twist, and climb; exposure to outdoors; ability to travel to different sites and locations.

Effective Date: May, 1995